

**BOARD OF ACCOUNTANCY
MEETING MINUTES**

Meeting Date: January 13, 2015
Meeting Location: Central Conference Room, Gardiner, Maine
Time Meeting Began: 8:00 a.m.

CALL TO ORDER:

Chairman Tracy Harding called the meeting to order.

The following members were present:

Tracy Harding
Carl Chatto
Geoffrey Gattis
Brian Perkins

The following member was absent: Michael Nickerson

The following staff was present: Catherine Carroll, Board Administrator
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

ELECTION OF OFFICERS – BOARD CHAIRMAN, OTHERS

A motion was made to re-elect Tracy Harding as Chairman.

Motion: Brian Perkins
Second: Geoffrey Gattis
Motion Carried

A motion was made to re-elect Michael Nickerson as Complaint Officer.

Motion: Brian Perkins
Second: Geoffrey Gattis
Motion Carried

OLD BUSINESS:

A. Action on Board Minutes of the November 18, 2014 Meeting

The Board requested that the wording in the motion in item “2014-ACC-10330” be amended and add the phrase “to dismiss the complaint” to that motion. The amended sentence would read: “A motion was made to rescind the prior vote to offer a Consent Agreement and dismiss the complaint.” A motion was made to accept the minutes, as written, and with the modified sentence.

Motion: Carl Chatto
Second: Geoffrey Gattis
Motion Carried

B. 2013-ACC-9266 – Decision and Order

A memo to accompany the drafted Decision and Order from the Hearing Officer was distributed to board members. The memo contained recommended amendments to the Decision and Order document.

After a review of the memo and the Decision and Order, a motion was made to approve the Decision and Order with the recommended amendments.

Motion: Carl Chatto
Second: Geoffrey Gattis
Abstain: Brian Perkins
Motion Carried

C. CP 5354 License Application – Request to approve work experience pursuant to 32 M.R.S. §12228(10) and Chapter 5(4)

After a review of all application materials and supplemental materials, a motion was made to deny the license application for lack of the two year work experience. Specifically, the documents contained in the file did not appear to demonstrate work experience in accounting or auditing, including the issuance of reports on financial statements.

Motion: Carl Chatto
Second: Geoffrey Gattis
Motion Carried.

D. CP 8540 License Application - Request to approve work experience under the direction of a licensed professional in another country pursuant to 32 M.R.S. §12228(10)

After a review of all application materials and supplemental materials, a motion was made to deny the license application as it does not appear that the supervisor's qualifications are substantially equivalent to the Board's licensure requirements.

Motion: Carl Chatto
Second: Brian Perkins
Motion Carried

NEW BUSINESS:

A. CP 8536 License Application – Request for license pursuant to 32 M.R.S. §12228(10) and Board Rule Chapter 5 (4)

After a review of all application materials and supplemental materials, a motion was made to deny the license application. Specifically, the documents on file did not demonstrate work experience in accounting

or auditing, including the issuance of reports on financial statements. Additionally, the applicant's supervisor's qualifications did not appear to be substantially equivalent to the Board's statutory licensure requirements.

Motion: Brian Perkins

Second: Carl Chatto

Motion Carried

B. 2014-ACC-10350

A client filed a complaint regarding the billing practices of the licensee where invoices of services did not have references of dates, times, or billing rates. The client also complained about an estimated amount due on a final bill, which was the same amount that the client paid. A motion was made to dismiss the complaint as there appeared to be no violations of the board's laws and rules.

Motion: Brian Perkins

Second: Carl Chatto

Motion Carried

OTHER BUSINESS:

A. New England Peer Review (NEPR) Overview of the Program – Pamela Lamire and Scott Edwards

The overview was postponed to a future date.

B. There was a continuation of discussion on proposed changes to the boards's statute 32 M.R.S., Chapter 113, Chapter 5 of the Board's Rules, and Chapter 10 of OPOR's Rules.

- Definition of Attestation – practices conducted by CPAs.
- Measurement of CPE's – need additional information from the Maine Society of CPAs regarding the 5 minute increments.
- Reports on Financial Statements – Tracy Harding to draft language
- Inactive status – The board has authority to create an inactive license status, however, the \$75.00 renewal fee would be assessed, and individuals would be prohibited from using the "CPA" title. Continuing education is not a requirement while a license is inactive.
- The agency will not issue wall certificates.

ADJOURNMENT

The meeting adjourned at 11:00 a.m.

Respectfully submitted,

Michelle Lovering

Board Clerk